

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

|                                       |   |                      |
|---------------------------------------|---|----------------------|
| ANTHONY W. WILSON,                    | : | Case No. 1:22-cv-517 |
|                                       | : |                      |
| Plaintiff,                            | : |                      |
|                                       | : |                      |
| v.                                    | : |                      |
|                                       | : |                      |
| JEROME HARGROVE, JR., <i>et al.</i> , | : |                      |
|                                       | : |                      |
| Defendants.                           | : |                      |

---

**NOTICE OF REMOVAL**

---

1. Under 28 U.S.C. § 1442, the United States Internal Revenue Service (“Defendant”) removes to this Court a civil action originally filed in the Court of Common Pleas of Hamilton County, Ohio.

2. On June 1, 2022, Plaintiff Anthony W. Wilson filed a document titled “Amended Complaint for Personal Injury and Damages” against the United States Internal Revenue Service in the Hamilton County Court of Common Pleas. (Exhibit A, Amended Complaint.)

3. On June 9, 2022, Plaintiff attempted service of the Amended Complaint upon Defendant in Cincinnati, Ohio. (Exhibit G, Plaintiff’s Request For Service of Amended Complaint.)

4. The Amended Complaint alleges that Plaintiff Anthony W. Wilson is obligated to pay taxes to Defendant and is in possession of funds as a result of the

Complaint in Hamilton County Court of Common Please. (Ex. A, Amended Complaint, at 4, ¶25.)

5. Plaintiff's Unopposed Motion for Leave to File Amended Complaint, states that Defendant holds a substantial lien for Plaintiff's unpaid taxes. (Ex. C, Unopposed Motion for Leave, at 1.) The Amended Complaint further alleges that Defendant has an interest in how the fund proceeds are distributed and was joined as a necessary party to this action to assert any claims of subrogation or reimbursement. (Ex. A, Amended Complaint, at 4, ¶¶25-26.)

6. This action is removable under 28 U.S.C. § 1442(a)(1). Plaintiff Anthony W. Wilson is seeking judgment against Defendant Internal Revenue Service, an agency of the United States.

7. Ohio Rules of Civil Procedure Rule 4.2(O) requires, "serving the person, officer, group or body responsible for the administration of that entity or by serving the appropriate legal officer, if any, representing the entity." The rule also provides that, "Service upon any person who is a member of the "group" or "body" responsible for the administration of the entity shall be sufficient."

8. Plaintiff's attempted service on June 9, 2022 was not proper under the ORC Procedure Rule 4.2(O) because Plaintiff failed to serve the person, officer, group, or body responsible for the administration of Defendant or by serving the appropriate legal officer. Plaintiff merely attempted service upon, "Internal Revenue Service, 550 Main Street, Cincinnati, OH 45202." (Ex. G, Plaintiff's Request For Service of Amended Complaint, at 1.) In fact, Plaintiff failed to serve Defendant's Secretary, failed to serve any officer of Defendant, and failed to serve any "group" or "body"

responsible for the administration of Defendant. Plaintiff also failed to serve Defendant's legal officer.

9. Because Defendant has yet to be properly served, the United States is removing this action within the 30-day timeframe established under 28 U.S.C. 1446(b).

10. A copy of this Notice of Removal will be filed promptly with the Clerk of the Court of Common Pleas of Hamilton County, Ohio, which will effect the removal. *See* 28 U.S.C. § 1446(d).

11. A copy of the Hamilton County Court of Common Pleas docket is attached as Exhibit B. Copies of the parties' motion, answers, and a complaint from the Hamilton County Court of Common Pleas proceedings are attached as Exhibits C-G.

Respectfully submitted,

KENNETH L. PARKER  
United States Attorney

*s/William B. King II*  
\_\_\_\_\_  
WILLIAM B. KING II (0094046)  
Assistant United States Attorney  
Attorney for Defendant  
U.S. Internal Revenue Service  
221 East Fourth Street, Suite 400  
Cincinnati, Ohio 45202  
Office: (513) 684-3711  
Fax: (513) 684-6972  
E-mail: [Bill.King@usdoj.gov](mailto:Bill.King@usdoj.gov)

**CERTIFICATE OF SERVICE**

I certify that on September 7, 2022, I filed the foregoing Notice of Removal using the CM/ECF system, and I certify that on the same date a copy of the foregoing was sent by first class mail to the following persons:

Larry H. Creach, Esq.  
Philip A. Worsham, Jr., Esq.  
Law Office of Larry H. Creach, Esq. LLC  
435 East Martin Luther King Drive, Suite C  
Cincinnati, OH 45229

*s/William B. King II*  
WILLIAM B. KING II (0094046)  
Assistant United States Attorney